Income Tax Reference 473 of 2001
Old No. 13/2000

Hon'ble P.C. Verma, J.

Hon'ble B.C. Kandpal, J.

The appeal is dismissed. For order see our order of date passed in ITA 448/01 on separate sheet.

(B.C.K., J.) **(P.C.V., J.)**

30.03.2006